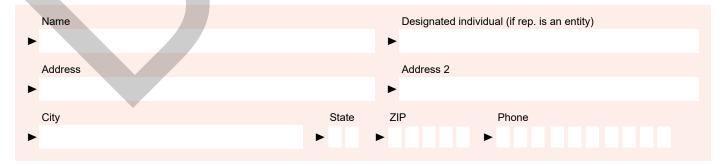
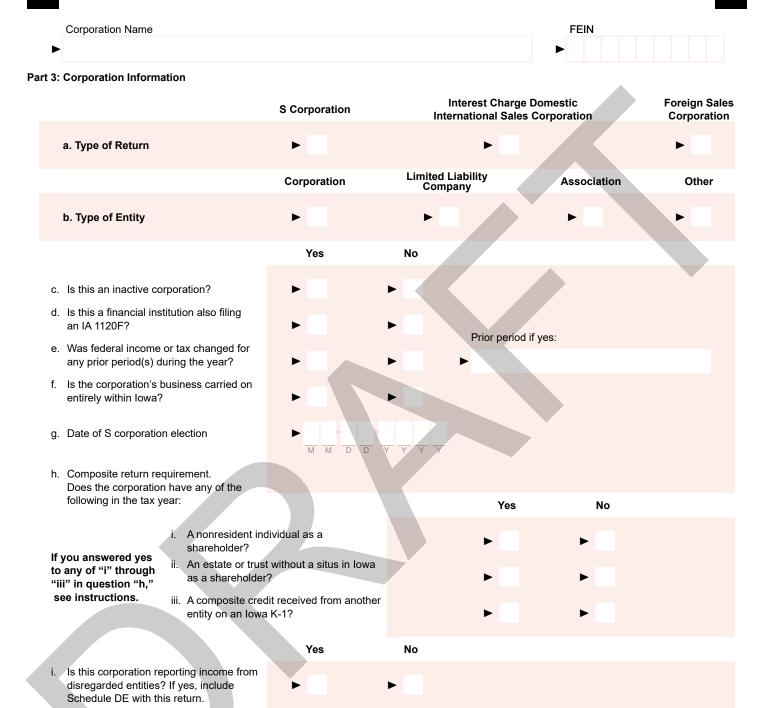


#### Part 1: Corporation Name and Address



### Part 2: Pass-through representative





**Enter Dollars and Cents** 

Corporation Name	FEIN
	<b>▶</b>

#### Part 4: S Corporation Distributive Items for Iowa Tax Purposes

### 1. Total ordinary income (loss) from federal form 1120-S, line 6..... 2. Total deductions from federal form 1120-S, line 20..... 3. Ordinary business income (loss) from federal form 1120-S, line 21 ..... 4. Net rental real estate income (loss) from federal Schedule K, line 2 ...... ▶ 5 5. Other net rental income (loss) from federal Schedule K, line 3c...... 6. Interest income from federal Schedule K, line 4 7. Dividends from federal Schedule K, line 5...... ▶ 8 Royalties from federal Schedule K, line 6 ...... 9. Net short-term capital gains (loss) from federal Schedule K, line 7 ..... 10. Net long-term capital gains (loss) from federal Schedule K, line 8a ...... 11. Net section 1231 gains (loss) from federal Schedule K, line 9..... 12. Other income (loss) from federal Schedule K, line 10..... 13. Total federal Schedule K income (loss). Add lines 3 through 12..... 14. Section 179 deduction from federal Schedule K, line 11..... 15. Other deductions from federal Schedule K. See instructions..... 16. Total qualifying federal Schedule K deductions. Add lines 14 and 15...... 17. Net federal Schedule K income (loss). Subtract line 16 from line 13........... 18. Iowa additions from Schedule A..... ▶19 19. Iowa reductions from Schedule A..... ▶20 20. Net Iowa modifications. Subtract line 19 from line 18 ......

▶21

▶22

▶23

▶24

▶25

▶26

%

21. All-source S Corporation distributive items for lowa tax purposes.

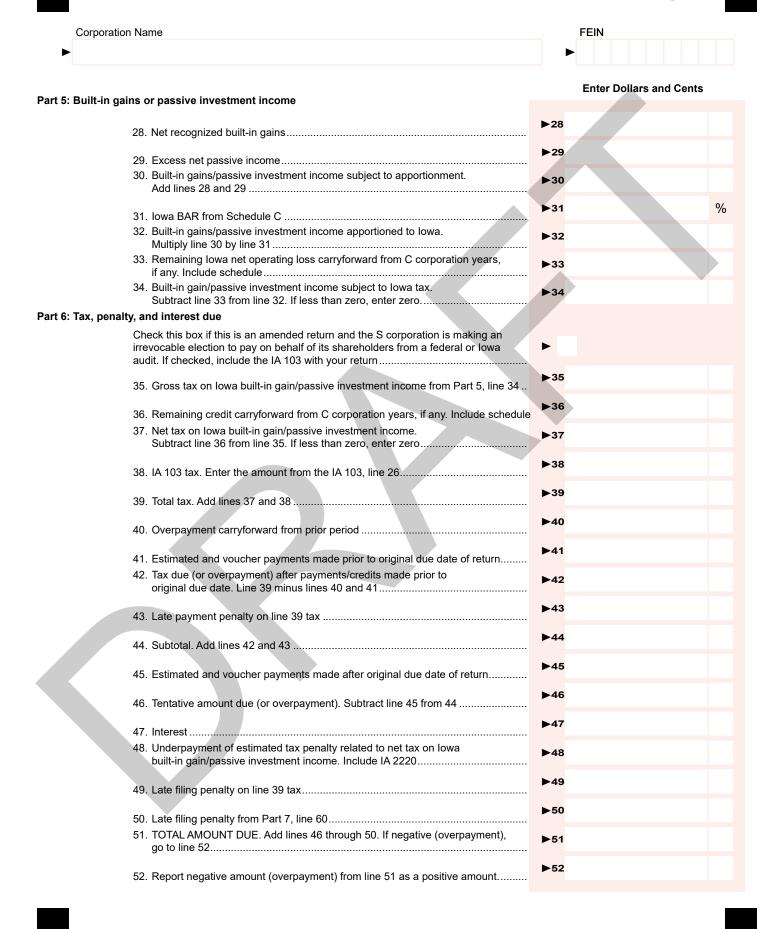
Add lines 17 and 20

22. Nonbusiness income. Include Schedule D.....

23. Income subject to apportionment. Subtract line 22 from 21......

24. Iowa BAR from Schedule C

25. Income apportioned to Iowa. Multiply line 23 by line 24.....



Corporation	n Name	FEIN
•		<b>•</b>
	53. Overpayment on line 52 to be applied to next period's return	▶53
	54. Overpayment on line 52 to be REFUNDED. Subtract line 53 from line 52	▶54
	54a. Routing number 54b. Savings Checking 54c. Account numb	ber
	Penalty Calculation (if applicable)  lly if you filed your original return late and if you owe no tax on Part 6, line 35.	
·	55. Iowa-source S Corporation net income. Enter the amount from line 27	▶55
	56. Imputed lowa tax for penalty purposes. Multiply line 55 by 8.53%	▶56
	57. lowa tax credits from Schedule B	▶57
	58. Imputed lowa tax liability for penalty purposes. Subtract line 57 from 56.  If less than \$0, enter \$0	▶58
	59. Multiply line 58 by 5%. Enter the lesser of that amount or \$25,000	▶59
	60. Late filing penalty. Enter the larger of line 59 or \$200	▶60

### Schedule A - Other Additions and Reductions

	Type of Income		Other Additions	Other Reductions
1.	Percentage Depletion	<b>1</b>		
2.	TIP Credit from federal form 8846	▶ 2		
3.	Safe Harbor Lease Adjustments. Must include Schedule	▶ 3		
4.	Interest Expense Adjustments from IA 163	▶ 4		
5.	Qualifying Iowa COVID-19 Grants	▶ 5		
6.	Expensing/Depreciation Adjustment from IA 4562A	▶ 6		
7.	Tax Exempt Interest and Dividends. See instructions	▶ 7		
8.	lowa Tax Expense/Refund	▶ 8		
9.	Work Opportunity Credit Wage Reduction from federal form 5884	▶ 9		
10.	Alcohol & Cellulosic Biofuel Credit from federal form 6478	<b>▶</b> 10		
11.	Federal Securities Interest and Dividends. See instructions	▶ 11		
12.	Nonconformity Adjustments from IA 101. See instructions	▶12		
13.	Charitable contribution adjustment from lowa credit	▶13		
14.	All-source PTE modifications from Iowa K-1s	▶14		
15.	Other. Must include schedule	<b>▶</b> 15		
16.	Totals	▶16		
.0.	Totalo			

Enter total on part 4, line 18. Enter

Enter total on part 4, line 19.



Schedule B – lowa Tax credits reported to shareholders on 2022 IA 1120S K-1s (except composite credits)

	Iowa Tax Credit Code	Certificate number (if applicable)	Amount
Earned by entity			
by entity			
From other			
PTEs on K-1s			
		Total	

## Schedule C - Business Activity Ratio (BAR) (see instructions)

ee instr	uctions)		
	Type of Income	Column A Column B Iowa Receipts Receipts Everywhere	
1.	Gross receipts	<b>P</b> 1	
2.	Net dividends (see instructions)	▶ 2	
3.	Exempt interest		
4.	Accounts receivable interest		
5.	Other interest		
6.	Rent		
7.	Royalties	▶ 7	
8.	Capital gain/(loss)	▶ 8	
9.	Ordinary gains/(loss)	▶ 9	
10.	Partnership gross receipts. Include schedule	▶10	
11.	Other. Include schedule	▶ 11	
12.	Totals. Add lines 1 through 11	▶12	
13.	BAR to six decimal places. Divide line 12, column A, by line	12, column B	%



#### Iowa Schedule K - Distributive Share Items

Iowa	Schedule K - Distributive Sr	nare iter	ns			<u> </u>
	Income/Adjustments		(a) Federal/All-source amount	(b) Amount subject to apportionment from Part 4, line 25	(c) Business Activity Ratio from Sch. C	(d) lowa apportioned amount (column b x c)
	Ordinary business ncome/(loss)	▶ 1				
2.	Net rental real estate income/(loss)	▶ 2				
	Other net rental income/(loss)	▶ 3				
4.	Interest income	▶ 4				
5.	Dividends	▶ 5				
6.	Royalties	▶ 6				
7.	Net short-term capital gain/(loss)	▶ 7				
8.	Net long-term capital gain/(loss)	▶ 8				
9.	Net section 1231 gain/(loss)	▶ 9				
10.	Other income/(loss)	▶10				
	Income. lines 1 through 10	•				
11.	Section 179 deduction	▶11				
12.	Charitable contributions	▶12				
13.	Investment interest expense	▶13				
14.	Section 59(e)(2) expenditures	▶14				
	Other deductions. See instructions	▶ 15				
	deductions. lines 11 through 15	-				
	nce. Total income s total deductions	<b>&gt;</b>				
	lowa Modifications from Part 4, line 20	▶16				
	lowa allocated income, Part 4, line 26				▶17	
18.	lowa Composite tax paid for shareholders with PTE-C				▶18	

